

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2

JURISDICTIONAL RATE BASE SUMMARY

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description	26 Del C. §102 (3) Letter Ref	Test Year Ended 9/30/2015	Ref Sched	Proposed Test Period
1	Used and Useful Utility Plant	(a)	\$ 160,409,977	2-A	\$ 167,813,605
2	Intangible Assets	(a)	31,321	2-B	31,321
3	Less: Accumulated Depreciation and Amortization	(b)	(36,727,435)	2-C	(36,301,922)
4	Less: Unrefunded Customer Advances and/or CIAC	(c)	(29,331,197)	2-G	(29,941,297)
5	Less: Accumulated deferred and unamortized income taxes and investment credit	(d)	(14,019,123)	2-D	(14,157,831)
6	Plus: Accumulated Depreciation of Customer Advances and CIAC	(e)	2,271,700	2-H	2,271,700
7	Plus: Materials and Supplies	(f)	272,806	2-I	272,806
8	Plus: Investor supplied Cash Working Capital	(f)	881,133	2-E	881,133
9	Plus: Prepayments	(g)	670,909	2-J	670,909
10	Less: OPEB Funding	(g)	(1,857,802)	2-K	(1,857,802)
11	Total Claimed Rate Base		\$ 82,602,288		\$ 89,682,623

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A

USED AND USEFUL UTILITY PLANT IN SERVICE

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Account No.	Description of Property	Total Company 9/30/2015	Allocation Percent	Plant in Service for the Test Period		
					Allocated Total	Adjustment Amount [1]	Total As Adjusted 6/30/2016
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Source of Supply Plant</u>							
1	310	Land and Land Rights	\$ 404,525	100%	\$ 404,525	\$ -	\$ 404,525
2	311	Structures and Improvements	341,281	100%	341,281	-	341,281
3	312	Collecting and Impounding Reservoirs	3,758,464	100%	3,758,464	-	3,758,464
4	313	Lake, River and Other Intakes	994,513	100%	994,513	182,800	1,177,313
5	314	Wells and Springs	-	100%	-	-	-
6	316	Supply Mains	943,554	100%	943,554	-	943,554
7		Total Source of Supply Plant	<u>\$ 6,442,337</u>		<u>\$ 6,442,337</u>	<u>\$ 182,800</u>	<u>\$ 6,625,137</u>
<u>Pumping Plant</u>							
8	320	Land and Land Rights	\$ 12,862	100%	\$ 12,862	\$ -	\$ 12,862
9	321	Structures and Improvements	672,602	100%	672,602	389,300	1,061,902
10	323	Other Power Production Equipment	1,422,063	100%	1,422,063	32,200	1,454,263
11	325	Electric Pumping Equipment	5,313,876	100%	5,313,876	275,529	5,589,405
12	326	Diesel Pumping Equipment	63,043	100%	63,043	-	63,043
13		Total Pumping Plant	<u>\$ 7,484,446</u>		<u>\$ 7,484,446</u>	<u>\$ 697,029</u>	<u>\$ 8,181,476</u>
<u>Water Treatment Plant</u>							
14	330	Land and Land Rights	\$ 27,723	100%	\$ 27,723	\$ -	\$ 27,723
15	331	Structures and Improvements	20,275,748	100%	20,275,748	642,925	20,918,673
16	332	Water Treatment Equipment	15,026,499	100%	15,026,499	1,615,162	16,641,661
17		Total Water Treatment Plant	<u>\$ 35,329,970</u>		<u>\$ 35,329,970</u>	<u>\$ 2,258,087</u>	<u>\$ 37,588,057</u>
<u>Transmission and Distribution Plant</u>							
18	340	Land and Land Rights	\$ 100,812	100%	\$ 100,812	\$ -	\$ 100,812
19	342	Distribution Reservoirs and Standpipes	4,646,859	100%	4,646,859	44,000	4,690,859
20	343	Transmission and Distribution Mains	60,080,313	100%	60,080,313	3,342,513	63,422,826
21	344	Fire Mains	390,951	100%	390,951	-	390,951
22	345	Services	16,151,828	100%	16,151,828	299,680	16,451,507
23	346	Meters	12,614,883	100%	12,614,883	1,162,409	13,777,292
24	348	Hydrants	3,909,900	100%	3,909,900	46,816	3,956,716
25		Total Transmission and Distribution Plant	<u>\$ 97,895,546</u>		<u>\$ 97,895,546</u>	<u>\$ 4,895,417</u>	<u>\$ 102,790,963</u>
<u>General Plant</u>							
26	390	Structures and Improvements	\$ 2,327,714	100%	\$ 2,327,714	\$ 259,058	\$ 2,586,773
27	391	Office Furniture and Equipment	251,357	100%	251,357	(1,797,592)	(1,546,235)
28	391-A	Computer Hardware/Software	6,123,829	100%	6,123,829	-	6,123,829
29	392	Transportation Equipment	36,795	100%	36,795	-	36,795
30	393	Stores Equipment	18,683	100%	18,683	-	18,683
31	394	Tools, Shop and Garage Equipment	569,244	100%	569,244	152,629	721,873
32	395	Laboratory Equipment	135,075	100%	135,075	-	135,075
33	396	Power Operated Equipment	124,714	100%	124,714	392,200	516,914

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A

USED AND USEFUL UTILITY PLANT IN SERVICE

Delaware Public Service Commission

Company: SUEZ Water Delaware

Docket No. _____

Witness Responsible:

Loy

Line No.	Account No.	Description of Property (b)	Total Company 9/30/2015 (c)	Allocation Percent (d)	Plant in Service for the Test Period		
					Allocated Total (e)	Adjustment Amount [1] (f)	Total As Adjusted 6/30/2016 (g)
34	397	Communications Equipment	3,441,681	100%	3,441,681	355,200	3,796,881
35	398.1	Miscellaneous Equipment	34,563	100%	34,563	8,800	43,363
		General Plant (Cont.)					
1	398.2	Office Equipment - SCADA System	\$ 194,020	100%	\$ 194,020	\$ -	\$ 194,020
2		Total General Plant	\$ 13,257,678		\$ 13,257,678	\$ (629,705)	\$ 12,627,973
3		Total Utility Plant in Service Less: Intangible Plant	\$ 160,409,977		\$ 160,409,977	\$ 7,403,629	\$ 167,813,605
4	CIAC	Contributions in Aid of Construction	(29,331,197)	100%	(29,331,197)	(610,100)	(29,941,297)

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A.1

USED AND USEFUL UTILITY PLANT IN SERVICE BY PRIMARY ACCOUNT - TEST PERIOD ADJUSTMENTS

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy/Finnicum

Line No.	Account No.	Description of Property	Plant Additions	Plant Retirements	Net Plant Adjustment
	(a)	(b)	(c)	(d)	(e)
		<u>Source of Supply Plant</u>			
1	310	Land and Land Rights	\$ -	\$ -	\$ -
2	311	Structures and Improvements	-	-	-
3	312	Collecting and Impounding Reservoirs	-	-	-
4	313	Lake, River and Other Intakes	286,300	(103,500)	182,800
5	314	Wells and Springs	-	-	-
6	316	Supply Mains	-	-	-
7		Total Source of Supply Plant	<u>\$ 286,300</u>	<u>\$ (103,500)</u>	<u>\$ 182,800</u>
		<u>Pumping Plant</u>			
8	320	Land and Land Rights	\$ -	\$ -	\$ -
9	321	Structures and Improvements	449,300	(60,000)	389,300
10	323	Other Power Production Equipment	32,200	-	32,200
11	325	Electric Pumping Equipment	372,629	(97,100)	275,529
12	326	Diesel Pumping Equipment	-	-	-
13		Total Pumping Plant	<u>\$ 854,129</u>	<u>\$ (157,100)</u>	<u>\$ 697,029</u>
		<u>Water Treatment Plant</u>			
14	330	Land and Land Rights	\$ -	\$ -	\$ -
15	331	Structures and Improvements	662,325	(19,400)	642,925
16	332	Water Treatment Equipment	2,466,762	(851,600)	1,615,162
17		Total Water Treatment Plant	<u>\$ 3,129,087</u>	<u>\$ (871,000)</u>	<u>\$ 2,258,087</u>
		<u>Transmission and Distribution Plant</u>			
18	340	Land and Land Rights	\$ -	\$ -	\$ -
19	342	Distribution Reservoirs and Standpipes	47,000	(3,000)	44,000
20	343	Transmission and Distribution Mains	3,400,013	(57,500)	3,342,513
21	344	Fire Mains	-	-	-
22	345	Services	309,680	(10,000)	299,680
23	346	Meters	1,412,409	(250,000)	1,162,409
24	348	Hydrants	56,816	(10,000)	46,816
25		Total Transmission and Distribution Plant	<u>\$ 5,225,917</u>	<u>\$ (330,500)</u>	<u>\$ 4,895,417</u>
		<u>General Plant</u>			
26	390	Structures and Improvements	\$ 374,958	\$ (115,900)	\$ 259,058
27	391	Office Furniture and Equipment	196,529	(1,994,121)	(1,797,592)
28	391-A	Computer Hardware/Software	-	-	-
29	392	Transportation Equipment	-	-	-
30	393	Stores Equipment	-	-	-
31	394	Tools, Shop and Garage Equipment	177,629	(25,000)	152,629
32	395	Laboratory Equipment	-	-	-
33	396	Power Operated Equipment	392,200	-	392,200

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2A.1

USED AND USEFUL UTILITY PLANT IN SERVICE BY PRIMARY ACCOUNT - TEST PERIOD ADJUSTMENTS

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy/Finnicum

Line No.	Account No.	Description of Property	Plant Additions	Plant Retirements	Net Plant Adjustment
	(a)	(b)	(c)	(d)	(e)
34	397	Communications Equipment	366,200	(11,000)	355,200
35	398	Miscellaneous Equipment	8,800	-	8,800
		<u>General Plant (Cont.)</u>			
1	398.2	Office Equipment - SCADA System	\$ -	\$ -	\$ -
2		Total General Plant	<u>\$ 1,516,316</u>	<u>\$ (2,146,021)</u>	<u>\$ (629,705)</u>
3		Total Utility Plant in Service Less: Intangible Plant	<u>\$ 11,011,750</u>	<u>\$ (3,608,121)</u>	<u>\$ 7,403,629</u>

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2B

INTANGIBLE ASSETS CLAIMED IN RATE BASE

Delaware Public Service Commission

Company: SUEZ Water Delaware

Docket No. _____

Witness Responsible:

Loy

Line No.	Account No.	Description and Location of Asset	Date of Acquisition	Net Original Cost	Allocation Percentage	Jurisd. Net Original Cost	Revenue Included Test Year	Expected In Service Date	Expected Use of Asset
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	301	Organization Costs		\$ 2,383	100%	\$ 2,383			
2	302	Franchises and Consents		28,938	100%	28,938			
3		Total Intangible Assets		<u>31,321</u>		<u>31,321</u>			

NOTE: Company's intangible assets represent costs typically included in Utility Plant in Service

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2C

ACCUMULATED DEPRECIATION AND AMORTIZATION

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Account No.	Description of Property	Total Company 9/30/2015	Allocation Percent	Reserve for Depreciation for the Test Period				Total As Adjusted 6/30/2016
					Allocated Total	Depreciation Expense [1]	Retirements [2]	Cost of Removal	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>Source of Supply Plant</u>									
1	311	Structures and Improvements	\$ 131,619	100%	\$ 131,619	\$ 13,540	\$ -	\$ -	\$ 145,159
2	312	Collecting and Impounding Reservoirs	516,468	100%	516,468	28,470	-	-	544,938
3	313	Lake, River and Other Intakes	(400,114)	100%	(400,114)	15,322	(103,500)	4,000	(484,292)
4	314	Wells and Springs	-	100%	-	-	-	-	-
5	316	Supply Mains	119,421	100%	119,421	6,227	-	-	125,648
6		Total Source of Supply Plant	<u>\$ 367,394</u>		<u>\$ 367,394</u>	<u>\$ 63,560</u>	<u>\$ (103,500)</u>	<u>\$ 4,000</u>	<u>\$ 331,454</u>
<u>Pumping Plant</u>									
7	321	Structures and Improvements	\$ 94,203	100%	\$ 94,203	\$ 9,718	\$ (60,000)	\$ 7,300	\$ 51,221
8	323	Other Power Production Equipment	795,550	100%	795,550	41,249	-	-	836,798
9	325	Electric Pumping Equipment	463,295	100%	463,295	94,833	(97,100)	7,300	468,328
10	326	Diesel Pumping Equipment	34,130	100%	34,130	884	-	-	35,014
11		Total Pumping Plant	<u>\$ 1,387,177</u>		<u>\$ 1,387,177</u>	<u>\$ 146,684</u>	<u>\$ (157,100)</u>	<u>\$ 14,600</u>	<u>\$ 1,391,361</u>
<u>Water Treatment Plant</u>									
12	331	Structures and Improvements	\$ 3,927,659	100%	\$ 3,927,659	\$ 200,315	\$ (19,400)	\$ 3,500	\$ 4,112,074
13	332	Water Treatment Equipment	2,438,279	100%	2,438,279	350,246	(851,600)	110,600	2,047,525
14		Total Water Treatment Plant	<u>\$ 6,365,938</u>		<u>\$ 6,365,938</u>	<u>\$ 550,561</u>	<u>\$ (871,000)</u>	<u>\$ 114,100</u>	<u>\$ 6,159,599</u>
<u>Transmission and Distribution Plant</u>									
15	342	Distribution Reservoirs and Standpipes	\$ 873,811	100%	\$ 873,811	\$ 36,474	\$ (3,000)	\$ 2,400	\$ 909,686
16	343	Transmission and Distribution Mains	8,927,305	100%	8,927,305	495,354	(57,500)	3,800	9,368,959
17	344	Fire Mains	178,499	100%	178,499	5,102	-	-	183,601
18	345	Services	5,212,071	100%	5,212,071	257,538	(10,000)	-	5,459,609
19	346	Meters	4,655,475	100%	4,655,475	565,385	(250,000)	25,000	4,995,860
20	348	Hydrants	1,144,270	100%	1,144,270	75,669	(10,000)	-	1,209,939
21		Total Transmission and Distribution Plant	<u>\$ 20,991,432</u>		<u>\$ 20,991,432</u>	<u>\$ 1,435,523</u>	<u>\$ (330,500)</u>	<u>\$ 31,200</u>	<u>\$ 22,127,654</u>
<u>General Plant</u>									
22	390	Structures and Improvements	\$ 819,690	100%	\$ 819,690	\$ 35,068	\$ (115,900)	\$ 1,500	\$ 740,359
23	391	Office Furniture and Equipment	246,714	100%	246,714	(97,521)	(1,994,121)	-	(1,844,928)
24	391-A	Computer Hardware/Software	4,635,444	100%	4,635,444	630,601	-	-	5,266,046
25	392	Transportation Equipment	37,523	100%	37,523	-	-	-	37,523
26	393	Stores Equipment	7,426	100%	7,426	293	-	-	7,719
27	394	Tools, Shop and Garage Equipment	96,887	100%	96,887	15,500	(25,000)	-	87,387
28	395	Laboratory Equipment	109,971	100%	109,971	7,517	-	-	117,488
29	396	Power Operated Equipment	124,714	100%	124,714	15,492	-	-	140,206
30	397	Communications Equipment	1,268,291	100%	1,268,291	202,500	(11,000)	-	1,459,791
31	398	Miscellaneous Equipment	23,902	100%	23,902	1,971	-	-	25,873

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2C

ACCUMULATED DEPRECIATION AND AMORTIZATION

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Account No.	Description of Property (b)	Total Company 9/30/2015 (c)	Allocation Percent (d)	Reserve for Depreciation for the Test Period				Total As Adjusted 6/30/2016 (i)
					Allocated Total (e)	Depreciation Expense [1] (f)	Retirements [2] (g)	Cost of Removal (h)	
		General Plant (Cont.)							
1	398.2	Office Equipment - SCADA System	\$ 179,420	100%	\$ 179,420	\$ 9,458	\$ -	\$ -	\$ 188,878
2		Total General Plant	\$ 7,549,982		\$ 7,549,982	\$ 820,880	\$ (2,146,021)	\$ 1,500	\$ 6,226,341
3	RWIP	Retirement Work in Progress	\$ 65,513	100%	\$ 65,513				\$ 65,513
4	301	Account 301		100%	-				-
5		Other Reserve Adjustments		100%	-				-
6		Total Accumulated Depreciation	36,727,435		36,727,435	3,017,208	(3,608,121)	165,400	36,301,922

[1] Refer to Workpaper 2A-K

[2] Refer to Schedule 2-A.1

Calc of ProForma Depreciation Exp.

	Total Company Plant 9/30/15 (a)	Depreciation Rate (b)	Proforma Depr. Expense (c)	Depr. Expense at end of Test Period (d)	Change in Depr. Expense (e)	50% Change (f)	Addition to Accum. Reserve to Test Period (g)
Source of Supply Plant							
310 Land and Land Rights	404,525	0.00%	-	-	-	-	-
311 Structures and Improvements	341,281	5.29%	18,054	18,054	-	-	13,540
312 Collecting and Impounding Reservoirs	3,758,454	1.01%	37,960	37,960	-	-	28,470
313 Lake, River and Other Intakes	994,513	1.83%	18,200	21,545	3,345	1,673	15,322.32
314 Wells and Springs	-	0.00%	-	-	-	-	-
316 Supply Mains	943,554	0.88%	8,303	8,303	-	-	6,227
Total Source of Supply Plant	6,442,337		82,517	85,862	3,345	1,673	63,560
Pumping Plant							
320 Land and Land Rights	12,862	0.00%	-	-	-	-	-
321 Structures and Improvements	672,602	1.39%	9,349	14,760	5,411	2,706	9,718
323 Other Power Production Equipment	1,422,063	3.81%	54,181	55,407	1,227	613	41,249
325 Electric Pumping Equipment	5,313,876	2.30%	122,219	128,556	6,337	3,169	94,833
326 Diesel Pumping Equipment	63,043	1.87%	1,179	1,179	-	-	884
Total Pumping Plant	7,484,446		186,928	199,903	12,975	6,488	146,684
Water Treatment Plant							
330 Land and Land Rights	27,723		-	-	-	-	-
331 Structures and Improvements	20,275,748	1.29%	261,557	269,851	8,294	4,147	200,315
332 Water Treatment Equipment	15,026,499	2.90%	435,768	482,608	46,840	23,420	350,246
Total Water Treatment Plant	35,329,970		697,326	752,459	55,133	27,567	550,561
Transmission and Distribution Plant							
340 Land and Land Rights	100,812		-	-	-	-	-
342 Distribution Reservoirs and Standpipes	4,646,859	1.04%	48,327	48,785	458	229	36,474
343 Transmission and Distribution Mains	60,080,313	1.06%	636,851	672,282	35,431	17,715	495,354
344 Fire Mains	390,951	1.74%	6,803	6,803	-	-	5,102
345 Services	16,151,828	2.10%	339,188	345,482	6,293	3,147	257,538
346 Meters	12,614,883	5.63%	710,218	775,662	65,444	32,722	565,385
348 Hydrants	3,909,900	2.56%	100,093	101,292	1,198	599	75,669
Total Transmission and Distribution Plant	97,895,546		1,841,481	1,950,305	108,824	54,412	1,435,523
General Plant							
390 Structures and Improvements	2,327,714	1.87%	43,528	48,373	4,844	2,422	35,068
391 Office Furniture and Equipment	251,357	13.73%	34,511	(212,298)	(246,809)	(123,405)	(97,521)
391-A Computer Hardware/Software	6,123,829	13.73%	840,802	840,802	-	-	630,601
392 Transportation Equipment *	36,795	20.00%	-	-	-	-	-
393 Stores Equipment	18,683	2.09%	390	390	-	-	293
394 Tools, Shop and Garage Equipment	569,244	3.08%	17,533	22,234	4,701	2,350	15,500
395 Laboratory Equipment	135,075	7.42%	10,023	10,023	-	-	7,517
396 Power Operated Equipment *	124,714	7.90%	-	30,984	30,984	15,492	15,492
397 Communications Equipment	3,441,681	7.34%	252,619	278,691	26,072	13,036	202,500
398 Miscellaneous Equipment	34,563	6.50%	2,247	2,819	572	286	1,971
398.2 Office Equipment - SCADA System	194,020	6.50%	12,611	12,611	-	-	9,458
Total General Plant	13,257,678		1,214,265	1,034,628	(179,637)	(89,818)	820,880
Total Utility Plant in Service Less: Intangible Plant	160,409,977		4,022,516	4,023,157	641	321	3,017,208
Less: Depreciation on CIAC							
313 Lake, River and Other Intakes	\$ (10,240)	1.83%	\$ (187)	\$ (191)			
325 Electric Pumping Equipment	(685,073)	2.30%	(15,757)	(16,084)			
332 Water Treatment Equipment	(163,879)	2.90%	(4,752)	(4,851)			
342 Distribution Reservoirs and Standpipes	(593,459)	1.04%	(6,172)	(6,300)			
343 Transmission and Distribution Mains	(23,946,688)	1.06%	(253,835)	(259,115)			
345 Services	(1,643,773)	2.10%	(34,519)	(35,237)			
346 Meters	(18,216)	5.63%	(1,026)	(1,047)			
348 Hydrants	(1,113,257)	2.56%	(28,499)	(29,092)			
UNC Unclassified CIAC	(1,156,611)	1.22%	(14,152)	(14,446.81)			
Total CIAC	(29,331,197)		(358,900)	\$ (366,365)			
Proforma Depreciation Expense			3,663,616	\$ 3,656,792			
Book Depreciation Expense				\$ 3,165,586			
Increase/(Decrease)				\$ 491,206			

* Items that are fully reserved and therefore should have zero depreciation expense for test year balances only.

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2G

UNFUNDED CUSTOMER ADVANCES AND/OR CIAC

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Amount (b)
1	Contributions in Aid of Construction at 9/30/2015	\$ (29,331,197)
2	Advances for construction at 9/30/2015	-
3	Contributions added from 10/1/2015 to 6/1/2015	(610,100)
4	Advances added from 10/1/2015 to 6/1/2015	-
5	Pro Forma CIAC and Advances at 6/1/2015	\$ (29,941,297)

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2D

ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description of Deferral (a)	Total Company 9/30/2015 (b)	Allocation Percentage (c)	Allocated Total (e)	Adjustment Amount (f)	Adjusted Total 6/30/2016 (g)	Included in Rate Base Claim Yes/No (h)
1	Deferred FIT - MACRS	\$ 9,732,203	100%	\$ 9,732,203	\$ -	\$ 9,732,203	Yes
2	Deferred FIT - Cost of Removal	365,208	100%	365,208	-	365,208	Yes
3	Deferred FIT - AFUDC Equity	323,852	100%	323,852	-	323,852	Yes
4	Test Period Increment (from DIT Workpaper)(Tax Over Book)	-	100%	-	138,708	138,708	Yes
5	Deferred FIT - Other	419,414	100%	419,414	-	419,414	Yes
6	Total Federal Deferred Taxes Included in Rate Base Claim	\$ 10,840,677		\$ 10,840,677	\$ 138,708	\$ 10,979,385	Yes
7	Deferred Federal Inc Taxes - Other	\$ (82,581)	100%	\$ (82,581)	\$ -	\$ (82,581)	No
8	Deferred Federal Income Taxes - Medicare Part D	-	100%	-	-	-	No
9	Deferred Federal Income Taxes - GU - Medicare Part D	-	100%	-	-	-	No
10	Deferred Federal Income Taxes - OCI Pension/PBOP	-	100%	-	-	-	No
11	Deferred Federal Income Taxes Benefit on DSIT	(4,016)	100%	(4,016)	-	(4,016)	No
12	Deferred Federal Income Taxes - Tank Painting	144,664	100%	144,664	-	144,664	No
13	Deferred Federal Income Taxes - Rate Expenses	180	100%	180	-	180	No
14	Deferred Federal Income Taxes - Def. Charges	69,936	100%	69,936	-	69,936	No
15	Deferred Federal Income Taxes - Relocation Expense	-	100%	-	-	-	No
16	Deferred Federal Income Taxes - M_S Fees	(547,121)	100%	(547,121)	-	(547,121)	No
17	Deferred Federal Income Taxes - Pensions	(1,911,952)	100%	(1,911,952)	-	(1,911,952)	No
18	Deferred Federal Income Taxes - PEBOP	(940,408)	100%	(940,408)	-	(940,408)	No
19	Deferred Federal Income Taxes - Uncollectables	-	100%	-	-	-	No
20	Deferred Federal Income Taxes - F71/F109 G/U ITC	63,750	100%	63,750	-	63,750	No
21	Total Deferred Taxes not included in Rate Base Claim	\$ (3,207,548)		\$ (3,207,548)	\$ -	\$ (3,207,548)	No
22	Investment Tax Credit	\$ 293,656	100%	\$ 293,656	\$ -	\$ 293,656	No

SUEZ Water Delaware
Minimum Filing Requirements of the Delaware Public Service Commission

Schedule No. 2D

ACCUMULATED DEFERRED INCOME TAXES - STATE

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description of Deferral (a)	Total Company 9/30/2015 (b)	Allocation Percentage (c)	Allocated Total (e)	Adjustment Amount (f)	Adjusted Total 6/30/2016 (g)	Included in Rate Base Claim Yes/No (h)
1	Deferred SIT - Excess Depreciation	\$ 2,859,293	100%	\$ 2,859,293	\$ -	\$ 2,859,293	Yes
2	Deferred SIT - Cost of Removal	99,153	100%	99,153	-	99,153	Yes
3	Deferred SIT - AFUDC Equity	87,680	100%	87,680	-	87,680	Yes
4	Deferred SIT - Other	132,320	100%	132,320	-	132,320	Yes
5	Total State Deferred Taxes Included in Rate Base Claim	\$ 3,178,446		\$ 3,178,446	\$ -	\$ 3,178,446	Yes
6	Deferred State Income Taxes - Other	\$ (12,775)	100%	\$ (12,775)	\$ -	\$ (12,775)	No
7	Deferred State Income Taxes - Medicare Part D	-	100%	-	-	-	No
8	Deferred State Income Taxes - GU - Medicare Part D	-	100%	-	-	-	No
9	Deferred SIT - Other	(12,775)	100%	(12,775)	-	(12,775)	No
10	Deferred SIT - Tank Painting	39,387	100%	39,387	-	39,387	No
11	Deferred SIT - Pensions	(520,272)	100%	(520,272)	-	(520,272)	No
12	Deferred SIT - Post-Retirement Benefits	(256,033)	100%	(256,033)	-	(256,033)	No
13	Deferred SIT - Relocation	-	100%	-	-	-	No
14	Deferred SIT - F71/F109 G/U ITC	17,396	100%	17,396	-	17,396	No
15	Deferred SIT - M&S Fees	(143,261)	100%	(143,261)	-	(143,261)	No
16	Total	5,468,558		5,468,558	-	5,468,558	

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

ACCUMULATED DEFERRED INCOME TAXES AND UNAMORTIZED INVESTMENT CREDIT

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Chuck Loy

MFR

4.7 Accumulated Deferred Income Taxes and Unamortized Investment Credit

4.7.2 The specific deferred income taxes shown on Schedule 2D lists some but not necessarily all deferred income taxes that may be applicable to a particular utility, hence the accounts shown should be modified as appropriate.

Response:

Schedule 2-D reflects all deferred income taxes.

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

ACCUMULATED DEFERRED INCOME TAXES AND UNAMORTIZED INVESTMENT CREDIT

Delaware Public Service Commission

Company: SUEZ Water Delaware

Docket No. _____

Witness Responsible:

Chuck Loy

MFR

4.7 Accumulated Deferred Income Taxes and Unamortized Investment Credit

- 4.7.3 Provide a statement which fully explains the utility's deferred tax accounting practices, i.e., the basis upon which annual tax deferrals are determined and the basis upon which deferred tax reserves are charged or credited to current period.

Response:

SUEZ Water Delaware Inc. provides deferred income taxes based on the principals of Financial Accounting Standard #109, Accounting for Income Taxes. This standard provides that a deferred income tax asset or liability should be recognized for all temporary differences between the tax bases of assets and liabilities and their reported amounts on the balance sheet, which will result in taxable or deductible amounts in future years when the financial statement carrying amounts of the assets and liabilities are recovered and /or settled. Temporary differences are differences between the reported financial statement bases of assets and liabilities and their bases for income tax purposes, which ultimately will result in taxable or deductible amounts in future years when the reported amount of the asset are recovered and reported amounts of liabilities are settled. A deferred tax liability is recognized to reflect the tax effect of the Company's "taxable" temporary differences. A deferred tax asset is recognized for the tax effect of "deductible" temporary differences.

As a result of the adoption of FAS 109 in 1992, deferred taxes associated with temporary differences that were previously "flowed-through" to ratepayers (as a result of a Commission Order) were recognized with an offsetting Regulatory Asset or Liability (for such expected recovery through future rates the previously "flowed-through" temporary difference). These FAS 109 Deferred Taxes and offset by their Regulatory Assets/Liabilities do not affect rate base for regulatory purposes.

SWDE elected Option 2, ratable flow-through of its Investment Tax Credit under IRC 46(f)(2) to cost of service.

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

ACCUMULATED DEFERRED INCOME TAXES AND UNAMORTIZED INVESTMENT CREDIT

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Chuck Loy

MFR

4.7 Accumulated Deferred Income Taxes and Unamortized Investment Credit

4.7.4 Provide the amount of amortization of Investment Tax Credit (ITC) and /or Job Development Credit included as a reduction of Income Tax Expense in the test year.

Response:

ITC amortization for the test year was \$18,684.

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

ACCUMULATED DEFERRED INCOME TAXES AND UNAMORTIZED INVESTMENT CREDIT

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Chuck Loy

MFR

4.7 Accumulated Deferred Income Taxes and Unamortized Investment Credit

4.7.5 Provide the amount of Investment Tax Credit (ITC) and/or Job Development Credit (JDC) available but not utilized as of the end of the test year.

Response:

The unamortized ITC balance at the end of the test year (09/30/2015) was \$293,665.

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2H

AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION AND ADVANCES FOR CONSTRUCTION

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Amount (b)
1	Accumlated amortization at 9/30/2015	\$ 2,271,700
2	Amortization from 10/1/2015 to 6/30/2016	-
3	Pro Forma Amortization at 6/30/2016 [1]	<u>\$ 2,271,700</u>

[1] Amortization on assets funded by CIAC or advances discontinued at 10/31/93

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 21

MATERIALS AND SUPPLIES

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Period (a)	Balance			Total (e)
		Chemical Inv. (b)	Small Repairs (c)	Capital & Maint. (d)	
1	Sep-14	37,108	50,682	188,040	\$ 275,830
2	Oct-14	47,264	50,682	182,594	280,540
3	Nov-14	51,233	50,682	169,936	271,851
4	Dec-14	41,476	35,703	151,928	229,108
5	Jan-15	52,135	35,703	156,252	244,090
6	Feb-15	71,849	35,703	156,252	263,804
7	Mar-15	49,115	35,703	181,903	266,721
8	Apr-15	51,210	35,703	192,705	279,618
9	May-15	63,211	35,703	192,590	291,505
10	Jun-15	45,769	35,703	186,277	267,749
11	Jul-15	21,326	35,703	192,036	249,065
12	Aug-15	34,126	35,703	211,513	281,342
13	Sep-15	40,315	35,703	269,234	345,253
14			Thirteen Month Average (Test Period Amount):	\$	<u>272,806</u>

Twelve Months Preceding Test Year

15	Sep-13	\$ 287,186	\$ 50,682	\$ 302,230	\$ 640,098
16	Oct-13	308,147	50,682	229,516	588,345
17	Nov-13	342,879	50,682	184,386	577,947
18	Dec-13	309,130	50,682	211,992	571,804
19	Jan-14	336,563	50,682	214,685	601,930
20	Feb-14	321,243	50,682	214,685	586,609
21	Mar-14	334,177	50,682	218,023	602,882
22	Apr-14	342,953	50,682	195,715	589,350
23	May-14	55,873	50,682	196,834	303,389
24	Jun-14	44,885	50,682	185,447	281,014
25	Jul-14	43,077	50,682	179,756	273,515
26	Aug-14	37,108	50,682	188,040	275,830
			Thirteen Month Average (Preceding Test Year):	\$	<u>474,503</u>

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2E

INVESTOR SUPPLIED CASH WORKING CAPITAL

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Working Capital Component (a)	Methodology Used to Determine Juris. Requirement (b)	Total Company (c)	Allocation Percentage (d)	Delaware Jurisdictional (e)
1	\$ 881,133	Lead-Lag Study	\$ 881,133	100%	\$ 881,133

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

INVESTOR SUPPLIED CASH WORKING CAPITAL

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Chuck Loy

MFR

4.10 Investor Supplied Cash Working Capital

- 4.10.2. Other items. If any other items are included in the working capital claim, provide a full and complete explanation in support thereof including the calculation which demonstrates the amounts so included as investorprovided funds with reference to 26 Del. C. § 102(3).

Response:

N/A

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2F

OTHER ELEMENT OF PROPERTY

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Project No.	Description of Property	Specific Reason for Base Rate Claim	Total Cost	Allocation Percentage	Delaware Jurisdictional
	(a)	(b)	(c)	(d)	(e)	(f)
1			NOT APPLICABLE			

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2J

PREPAYMENTS

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Period (a)	Prepayments (b)	Total (c)
1	Sep-14	\$ 1,164,452	\$ 1,164,452
2	Oct-14	1,212,073	1,212,073
3	Nov-14	1,018,762	1,018,762
4	Dec-14	861,013	861,013
5	Jan-15	800,240	800,240
6	Feb-15	656,049	656,049
7	Mar-15	521,495	521,495
8	Apr-15	378,177	378,177
9	May-15	227,981	227,981
10	Jun-15	249,838	249,838
11	Jul-15	227,290	227,290
12	Aug-15	93,510	93,510
13	Sep-15	1,310,939	1,310,939
14	Thirteen-Month Average		<u>\$ 670,909</u>

SUEZ Water Delaware
Minimum Filing Requirements of the
Delaware Public Service Commission

Schedule No. 2K

OPEB FUNDING

Delaware Public Service Commission
Company: SUEZ Water Delaware
Docket No. _____

Witness Responsible:
Loy

Line No.	Description (a)	Total 9/30/2015 (b)	Adjustment Amount (c)	Adjusted Total 6/30/2016 (d)
1	Amount	\$ (3,127,613)	\$ -	\$ (3,127,613)
2	Related ADIT	1,269,811	-	1,269,811
3	Total	<u>\$ (1,857,802)</u>	<u>\$ -</u>	<u>\$ (1,857,802)</u>